**FAQs on Goods & Services Tax**

**11. Concept of Input Service Distributor in GST**

**Q 8. Whether SGST credit can be distributed as IGST credit by an ISD to units located in different States?**

Ans. Yes, an ISD can distribute SGST credit as IGST for the units located in different States. (Section 17(2)).

**Q 9. Whether the ISD can distribute the CGST and IGST Credit as CGST credit?**

Ans. Yes, CGST and IGST credit can be distributed as CGST credit by an ISD for the units located in same State.

**Q 10. Whether the SGST and IGST Credit can be distributed as SGST credit?**

Ans. Yes, ISD can distribute SGST and IGST credit for the units located in same State.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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